



BILLING CODE: 3510-DS-P

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-570-092

Mattresses from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value, and Final Affirmative Determination of Critical Circumstances, in Part

SUMMARY: The Department of Commerce (Commerce) determines that imports of mattresses from the People's Republic of China (China) are being, or are likely to be, sold in the United States at less than fair value (LTFV).

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Stephen Bailey or Jonathan Hill, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0193 or (202) 482-3518, respectively.

SUPPLEMENTARY INFORMATION:

Background

The petitioners in this investigation are Corsicana Mattress Company, Elite Comfort Solutions, Future Foam Inc., FXI, Inc., Innocor, Inc., Kolcraft Enterprises Inc., Leggett & Platt, Incorporated, Serta Simmons Bedding, LLC, and Tempur Sealy International, Inc. (the petitioners). The mandatory respondents in this investigation are Healthcare Co., Ltd. (Healthcare), and Zinus Xiamen Inc.¹ On June 4, 2019, Commerce published its *Preliminary*

¹ For this final determination, Commerce has collapsed Zinus Xiamen Inc. with Zinus Inc. and Zinus Zhangzhou Inc. (collectively, Zinus). See Memorandum, "Antidumping Duty Investigation of Mattresses from the People's Republic of China: Final Determination of Affiliation/Single Entity Treatment of Zinus Xiamen Inc., Zinus Zhangzhou Inc., and Zinus Inc., dated concurrently with this notice (Single Entity Memorandum).

Determination for this investigation and invited interested parties to comment.² On July 10, 2019, Commerce published its *Amended Preliminary Determination* for this investigation and invited interested parties to comment.³ A summary of the events that occurred since Commerce published the *Preliminary Determination* and *Amended Preliminary Determination* may be found in the Issues and Decision Memorandum.⁴ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov> and it is available to all parties in the Central Records Unit, Room B8024 of the main Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/>. The signed Issues and Decision Memorandum and the electronic version are identical in content.

Period of Investigation

The period of investigation (POI) is January 1, 2018 through June 30, 2018.

Scope of the Investigation

The products covered by this investigation are mattresses from China. For a full description of the scope of this investigation, *see* the "Scope of the Investigation," at Appendix I.

² *See Mattresses from the People's Republic of China: Preliminary Determination of Sales at Less-Than-Fair-Value, Postponement of Final Determination and Affirmative Preliminary Determination of Critical Circumstances*, 84 FR 25732 (June 4, 2019) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (Preliminary Decision Memorandum).

³ *See Mattresses from the People's Republic of China: Amended Preliminary Determination of Sales at Less Than Fair Value*, 84 FR 32867 (July 10, 2019) (*Amended Preliminary Determination*).

⁴ *See* Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Mattresses from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Scope Comments

During the course of this investigation Commerce received scope comments from interested parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in case and rebuttal briefs.⁵ We received scope comments from Innovation Living, Inc. regarding convertible furniture products also referred to as “convertible sofas” or “sofa beds.”⁶ Further, we received a scope exclusion request from interested parties proposing to exclude convertible furniture products.⁷ We also received a letter from the petitioners agreeing to the proposed scope exclusion regarding convertible furniture products.⁸ We have addressed all scope comments received in the Issues and Decision Memorandum. As a result, we have made certain changes to the scope of this investigation. Specifically, we have excluded convertible furniture products, also referred to as “convertible sofas” or “sofa beds,” from the scope published in the *Amended Preliminary Determination*.⁹

Final Affirmative Determination of Critical Circumstances

In accordance with 735(a)(3) of the Tariff Act of 1930, as amended (the Act) and 19 CFR 351.206, Commerce determines that critical circumstances exist with respect to imports of mattresses from all non-individually examined companies receiving a separate rate and the China-wide entity. For a full description of the methodology and results of Commerce’s final

⁵ See Memorandum, “Mattresses from the People’s Republic of China: Scope Comments Decision Memorandum for the Preliminary Determination,” dated May 28, 2019 (Preliminary Scope Memorandum); and *Preliminary Determination*, and accompanying Preliminary Decision Memorandum at 5-6.

⁶ See Letter from Innovation Living, Inc., “Mattresses from the People’s Republic of China: Scope Brief Addressing Preliminary Scope Determination,” dated July 5, 2019; and “Mattresses from the People’s Republic of China: Redacted Scope Brief Addressing Preliminary Scope Determination,” dated July 31, 2019.

⁷ See Letter from Target General Merchandise Inc. and Ashley Furniture Industries, Inc., “Mattresses from the People’s Republic of China: Scope Exclusion Proposal,” dated August 19, 2019.

⁸ See Letter from the petitioners, “Mattresses from the People’s Republic of China: Petitioners’ Response to Scope Exclusion Request of Target General Merchandise and Ashley Furniture,” dated August 21, 2019.

⁹ See the Issues and Decision Memorandum.

affirmative critical circumstances analysis, see the Issues and Decision Memorandum at Comment 1, “Whether Commerce Should Adjust the Critical Circumstances Analysis.”

Verification

As provided in section 782(i) of the Act, Commerce verified the sales and factors of production data reported by Healthcare and Zinus, for use in our final determination.¹⁰ We used standard verification procedures, including an examination of relevant accounting and production records, and original source documents provided by Healthcare and Zinus.

Analysis of Comments Received

In response to our invitation to comment on the *Preliminary Determination* and *Amended Preliminary Determination*, interested parties submitted case and rebuttal briefs to Commerce, as well as scope case and rebuttal briefs. All issues timely raised in the case and rebuttal briefs and the scope case and rebuttal briefs that were submitted by parties in this investigation are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice at Appendix II.

Methodology

Commerce conducted this investigation in accordance with section 731 of the Act. Export price was calculated in accordance with section 772(a) of the Act. Constructed export price was calculated in accordance with section 772(b) of the Act. Because China is a non-

¹⁰ See Memorandum, “Verification of Factors of Production and Sales Response of Healthcare Co., Ltd. in the Antidumping Investigation of Mattresses from the People’s Republic of China,” dated July 17, 2019 ; Memorandum, “Verification of Sales Response of Healthcare Co., Ltd. in the Antidumping Investigation of Mattresses from the People’s Republic of China,” dated July 29, 2019 ; Memorandum, “Verification of the Questionnaire Responses of Zinus (Xiamen) Inc. and Zinus Inc. (Korea) in the Antidumping Investigation of Mattresses from the People’s Republic of China,” dated August 5, 2019 ; and Memorandum, “Constructed Export Price Verification of the Questionnaire Responses of Zinus (Xiamen) Inc. in the Antidumping Investigation of Mattresses from the People’s Republic of China,” dated August 8, 2019.

market economy within the meaning of section 771(18) of the Act, normal value (NV) was calculated in accordance with section 773(c) of the Act. For a full description of the methodology underlying Commerce's determination, see the Preliminary Decision Memorandum; see also the Issues and Decision Memorandum.

Changes Since the *Preliminary Determination* and *Amended Preliminary Determination*

Based on our analysis of the comments received and verification, we made certain changes to the *Preliminary Determination* and *Amended Preliminary Determination*. For a discussion of these changes, see the Issues and Decision Memorandum.

China-Wide Entity and Use of Adverse Facts Available

For the reasons explained in the *Preliminary Determination*, we continue to find that the use of adverse facts available (AFA), pursuant to sections 776(a) and (b) of the Act, is warranted in determining the rate for the China-wide entity. In selecting the AFA rate for the China-wide entity, Commerce's practice is to select a rate that is sufficiently adverse to ensure that the uncooperative party does not obtain a more favorable result by failing to cooperate than if it had fully cooperated.¹¹ Specifically, it is Commerce's practice to select, as an AFA rate, the higher of: (a) The highest dumping margin alleged in the petition; or, (b) the highest calculated dumping margin of any respondent in the investigation.¹² For the final determination, we are assigning the China-wide entity, as AFA, the highest petition margin of 1,731.75 percent. In order to

¹¹ See, e.g., *Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Purified Carboxymethylcellulose from Finland*, 69 FR 77216 (December 27, 2004) (unchanged in *Notice of Final Determination of Sales at Less Than Fair Value: Purified Carboxymethylcellulose from Finland*, 70 FR 28279 (May 17, 2005)).

¹² See, e.g., *Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 77 FR 17436, 17438 (March 26, 2012); *Final Determination of Sales at Less Than Fair Value: Certain Cold-Rolled Flat-Rolled Carbon Quality Steel Products from the People's Republic of China*, 65 FR 34660 (May 31, 2000), and accompanying Issues and Decision Memorandum.

corroborate the highest dumping margin alleged in the Petition,¹³ 1,731.75 percent, and to determine its probative value, the Department of Commerce (Commerce) examined (A) the range of individual dumping margins calculated using average-to-transaction (A-to-T) comparisons calculated for Healthcare and Zinus in the final determination of this investigation, (B) the range of individual dumping margins calculated using average-to-average (A-to-A) comparisons calculated for Healthcare and Zinus in this final determination, and (C) the U.S. price and normal value that are the basis of the highest dumping margin alleged in the Petition compared to the U.S. prices reported by Healthcare and Zinus and the normal values calculated for Healthcare and Zinus in this investigation. We are able to corroborate the highest petition dumping margin, to the extent practicable within the meaning of section 776(c) of the Act, using transaction-specific dumping margins, weighted-average dumping margins calculated for Healthcare and Zinus, and Healthcare and Zinus normal values and U.S. prices. Thus, we assigned this dumping margin to the China-wide entity as AFA. For further discussion, see the proprietary version of the Issues and Decision Memorandum at Comment 4 “Whether the China-wide Entity Rate is Corroborated and Reasonable.”

Separate Rates

No parties commented on our decision in the *Amended Preliminary Determination* to grant separate rate status to 38 companies, including Healthcare and Zinus. The exporters granted separate rate status in this final determination are listed in the table in the “Final Determination” section of this notice. We continue to assign the estimated weighted-average dumping margin calculated for Healthcare and Zinus to the exporters not individually examined

¹³ See Letter from the petitioners, “Mattresses from the People’s Republic of China: Antidumping Duty Petition,” September 18, 2018 (Petition) at 38; Letter from the petitioners, “Mattresses from the People’s Republic of China: Request for Revised Normal Value and Dumping Margin Calculations,” October 2, 2019, at Exhibit 2, Memorandum, “Antidumping Duty Investigation Initiation Checklist,” October 9, 2018 (Initiation Checklist) at 10.

that are entitled to a separate rate. The companies denied a separate rate will be treated as part of the China-wide entity whose estimated weighted-average dumping margin, for the reasons explained, and as corroborated, in the *Preliminary Determination* and this final determination, is based on total adverse facts available pursuant to sections 776(a) and (b) of the Act.

Combination Rates

As explained in the *Initiation Notice* and implemented in the *Preliminary Determination*, we have continued to calculate producer/exporter combination rates for the respondents that are eligible for a separate rate.¹⁴ Policy Bulletin 05.1 also describes this practice.¹⁵

Final Determination

The final estimated weighted-average dumping margins are as follows:

Exporter	Producer	Estimated Weighted-Average Dumping Margin (percent)
Healthcare Co., Ltd.	Healthcare Co., Ltd.	57.03%
Zinus Inc./Zinus Xiamen Inc./Zinus Zhangzhou Inc. ¹⁶	Zinus Inc./Zinus Xiamen Inc./Zinus Zhangzhou Inc.	192.04%
Dockter China Limited	Dongguan Beijianing Household Products Co., Ltd. (a.k.a. Better Zs, Ltd.)	162.76%
Dockter China Limited	Healthcare Co., Ltd.	162.76%
Dockter China Limited	Huizhou Lemeijia Household Products Co., Ltd. (a.k.a. Better Zs, Ltd.)	162.76%

¹⁴ See *Mattresses from the People’s Republic of China: Initiation of Less-Than-Fair-Value Investigation*, 83 FR 52386 (October 17, 2018) (*Initiation Notice*); see also *Preliminary Determination*, 84 FR at 25733; and *Amended Preliminary Determination*, 84 FR at 32868.

¹⁵ See Policy Bulletin No. 05.1, “Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries,” (April 5, 2005) (Policy Bulletin 05.1), available on Commerce’s web site at <http://enforcement.trade.gov/policy/bull05-1.pdf>.

¹⁶ See Single Entity Memorandum.

Foshan Chiland Furniture Co., Ltd.	Foshan Chiland Furniture Co., Ltd.	162.76%
Foshan City Jinxingma Furniture Manufacture Co., Ltd.	Foshan City Jinxingma Furniture Manufacture Co., Ltd.	162.76%
Foshan City Kewei Furniture Co., Ltd	Foshan City Kewei Furniture Co., Ltd	162.76%
Foshan City Shunde Haozuan Furniture Co., Ltd.	Foshan City Shunde Haozuan Furniture Co., Ltd.	162.76%
Foshan EON Technology Industry Co., Ltd	Foshan EON Technology Industry Co., Ltd	162.76%
Foshan Mengruo Household Furniture Co., Ltd.	Foshan Mengruo Household Furniture Co., Ltd.	162.76%
Foshan Qisheng Sponge Co., Ltd.	Foshan Qisheng Sponge Co., Ltd.	162.76%
Foshan Ruixin Non Woven Co., Ltd.	Foshan Ruixin Non Woven Co., Ltd.	162.76%
Foshan Suilong Furniture Co. Ltd.	Foshan Suilong Furniture Co. Ltd.	162.76%
Foshan Ziranbao Furniture Co., Ltd.	Foshan Ziranbao Furniture Co., Ltd.	162.76%
Guangdong Diglant Furniture Industrial Co., Ltd.	Guangdong Diglant Furniture Industrial Co., Ltd.	162.76%
Healthcare Sleep Products Limited	Healthcare Co., Ltd.	162.76%
Hong Kong Gesin Technology Limited	Inno Sports Co., Ltd.	162.76%
Inno Sports Co., Ltd.	Inno Sports Co., Ltd.	162.76%
Jiangsu Wellcare Household Articles Co., Ltd.	Jiangsu Wellcare Household Articles Co., Ltd.	162.76%

Jiashan Nova Co., Ltd.	Jiashan Nova Co., Ltd.	162.76%
Jiaxing Taien Springs Co., Ltd.	Jiaxing Taien Springs Co., Ltd.	162.76%
Jiaxing Visco Foam Co., Ltd.	Jiaxing Visco Foam Co., Ltd.	162.76%
Jinlongheng Furniture Co., Ltd.	Jinlongheng Furniture Co., Ltd.	162.76%
Luen Tai Group (China) Limited	Shenzhen L&T Industrial Co., Ltd.	162.76%
Luen Tai Global Limited	Shenzhen L&T Industrial Co., Ltd.	162.76%
Man Wah Furniture Manufacturing (Hui Zhou) Co., Ltd., Man Wah (MACAO Commercial Offshore), Ltd. and Man Wah (USA), Inc.	Man Wah Household Industry (Huizhou) Co., Ltd.	162.76%
Ningbo Megafeat Bedding Co., Ltd.	Ningbo Megafeat Bedding Co., Ltd.	162.76%
Ningbo Shuibishen Home Textile Technology Co., Ltd.	Ningbo Shuibishen Home Textile Technology Co., Ltd.	162.76%
Nisco Co., Ltd.	Healthcare Co., Ltd.	162.76%
Quanzhou Hengang Imp. & Exp. Co., Ltd.	Quanzhou Hengang Industries Co., Ltd.	162.76%
Shanghai Glory Home Furnishings Co., Ltd.	Shanghai Glory Home Furnishings Co., Ltd.	162.76%
Sinomax Macao Commercial Offshore Limited	Dongguan Sinohome Limited	162.76%
Sinomax Macao Commercial Offshore Limited	Sinomax (Zhejiang) Polyurethane Technology Ltd.	162.76%

Wings Developing Co., Limited	Quanzhou Hengang Industries Co., Ltd.	162.76%
Xianghe Kaneman Furniture Co., Ltd.	Xianghe Kaneman Furniture Co., Ltd.	162.76%
Xilinmen Furniture Co., Ltd.	Xilinmen Furniture Co., Ltd.	162.76%
Zhejiang Glory Home Furnishings Co., Ltd.	Zhejiang Glory Home Furnishings Co., Ltd.	162.76%
China-wide entity		1,731.75%

Disclosure

We intend to disclose, to interested parties under Administrative Protective Order (APO), the calculations performed in connection with this final determination within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final determination in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Continuation of Suspension of Liquidation

As noted above, Commerce continues to find that critical circumstances exist with respect to imports of subject merchandise from the separate rate companies and the China-wide entity, but do not exist for Healthcare and Zinus. In accordance with section 733(e)(2)(A) of the Act, the suspension of liquidation shall apply to unliquidated entries of shipments of mattresses from China as described in Appendix I of this notice, from the separate rate companies and the China-wide entity that were entered, or withdrawn from warehouse, for consumption on or after March 6, 2019, which is 90 days before the publication of the *Preliminary Determination*. Because we continue to find that critical circumstances do not exist with regard to Healthcare and Zinus, in accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S.

Customs and Border Protection (CBP) to continue to suspend liquidation of all Healthcare and Zinus entries of mattresses from China as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption on or after June 4, 2019, the date of publication of the *Preliminary Determination*.

Further, pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), we will instruct CBP to require a cash deposit for estimated antidumping duties for such entries as follows: (1) for the exporter/producer combinations listed in the table above, the cash deposit rate is equal to the estimated weighted-average dumping margin listed for that combination in the table; (2) for all combinations of exporters/producers of subject merchandise not listed in the table above, the cash deposit rate is equal to the estimated weighted-average dumping margin listed in the table for the China-wide entity; and (3) for all non-Chinese exporters of subject merchandise not listed in the table above, the cash deposit rate is equal to the cash deposit rate applicable to the exporter/producer of subject merchandise combination (or the China-wide entity) that supplied that non-Chinese exporter.

These suspension of liquidation instructions will remain in effect until further notice.

International Trade Commission Notification

In accordance with section 735(d) of the Act, we will notify the International Trade Commission (ITC) of the final affirmative determination of sales at LTFV. Because the final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of subject mattresses, no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, and all

cash deposited for antidumping duties will be refunded. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the “Continuation of Suspension of Liquidation” section.

Administrative Protective Orders

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to the parties subject to Administrative Protective Order (APO) of their responsibility concerning the disposition of propriety information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return or destruction of APO materials or, alternatively, conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and terms of an APO is a violation that is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 735(d) and 777(i)(1) of the Act, and 19 CFR 351.210(c).

Dated: October 17, 2019

/S/ Christian Marsh

Christian Marsh
Deputy Assistant Secretary
for Enforcement and Compliance

Appendix I

Scope of the Investigation

The products covered by this investigation are all types of youth and adult mattresses. The term “mattress” denotes an assembly of materials that at a minimum includes a “core,” which provides the main support system of the mattress, and may consist of innersprings, foam, other resilient filling, or a combination of these materials. Mattresses may also contain (1) “upholstery,” the material between the core and the top panel of the ticking on a single-sided mattress, or between the core and the top and bottom panel of the ticking on a double-sided mattress; and/or (2) “ticking,” the outermost layer of fabric or other material (*e.g.*, vinyl) that encloses the core and any upholstery, also known as a cover.

The scope of this investigation is restricted to only “adult mattresses” and “youth mattresses.” “Adult mattresses” have a width exceeding 35 inches, a length exceeding 72 inches, and a depth exceeding 3 inches on a nominal basis. Such mattresses are frequently described as “twin,” “extra-long twin,” “full,” “queen,” “king,” or “California king” mattresses. “Youth mattresses” have a width exceeding 27 inches, a length exceeding 51 inches, and a depth exceeding 1 inch (crib mattresses have a depth of 6 inches or less from edge to edge) on a nominal basis. Such mattresses are typically described as “crib,” “toddler,” or “youth” mattresses. All adult and youth mattresses are included regardless of actual size description.

The scope encompasses all types of “innerspring mattresses,” “non-innerspring mattresses,” and “hybrid mattresses.” “Innerspring mattresses” contain innersprings, a series of metal springs joined together in sizes that correspond to the dimensions of mattresses. Mattresses that contain innersprings are referred to as “innerspring mattresses” or “hybrid mattresses.” “Hybrid mattresses” contain two or more support systems as the core, such as layers of both memory foam and innerspring units.

“Non-innerspring mattresses” are those that do not contain any innerspring units. They are generally produced from foams (*e.g.*, polyurethane, memory (viscoelastic), latex foam, gel-infused viscoelastic (gel foam), thermobonded polyester, polyethylene) or other resilient filling.

Mattresses covered by the scope of this investigation may be imported independently, as part of furniture or furniture mechanisms (*e.g.*, convertible sofa bed mattresses, sofa bed mattresses imported with sofa bed mechanisms, corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, trundle bed mattresses, crib mattresses), or as part of a set in combination with a “mattress foundation.” “Mattress foundations” are any base or support for a mattress. Mattress foundations are commonly referred to as “foundations,” “boxsprings,” “platforms,” and/or “bases.” Bases can be static, foldable, or adjustable. Only the mattress is covered by the scope if imported as part of furniture, with furniture mechanisms, or as part of a set in combination with a mattress foundation.

Excluded from the scope of this investigation are “futon” mattresses. A “futon” is a bi-fold frame made of wood, metal, or plastic material, or any combination thereof, that functions as both seating furniture (such as a couch, love seat, or sofa) and a bed. A “futon mattress” is a

tufted mattress, where the top covering is secured to the bottom with thread that goes completely through the mattress from the top through to the bottom, and it does not contain innersprings or foam. A futon mattress is both the bed and seating surface for the futon.

Also excluded from the scope are airbeds (including inflatable mattresses) and waterbeds, which consist of air- or liquid-filled bladders as the core or main support system of the mattress.

Also excluded is certain multifunctional furniture that is convertible from seating to sleeping, regardless of filler material or components, where that filler material or components are integrated into the design and construction of, and inseparable from, the furniture framing. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofa beds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers” or a like description.

Further, also excluded from the scope of this investigation are any products covered by the existing antidumping duty order on uncovered innerspring units. *See Uncovered Innerspring Units from the People’s Republic of China: Notice of Antidumping Duty Order*, 74 FR 7661 (February 19, 2009).

Additionally, also excluded from the scope of this investigation are “mattress toppers.” A “mattress topper” is a removable bedding accessory that supplements a mattress by providing an additional layer that is placed on top of a mattress. Excluded mattress toppers have a height of four inches or less.

The products subject to this investigation are currently properly classifiable under Harmonized Tariff Schedule for the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.29.1005, 9404.29.1013, 9404.29.9085, and 9404.29.9087. Products subject to this investigation may also enter under HTSUS subheadings: 9404.21.0095, 9404.29.1095, 9404.29.9095, 9401.40.0000, and 9401.90.5081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

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- V. Changes from the Preliminary Determination
- VI. Analysis of Comments
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 - Comment 2: Whether to Allow the Inclusion of Cash Deposits for the 90-Day Retroactive Period
 - Comment 3: Whether Commerce Should Take into Consideration the Claimed Impact of Section 301 Tariffs on the Critical Circumstances Surge Analysis
 - Comment 4: Whether the China-wide Entity Rate is Corroborated and Reasonable
 - Comment 5: Whether Commerce Should Rely on Malaysia or Mexico as the Surrogate Country
 - Comment 6: Whether Commerce Should Remove Luxury Sleep's Distribution Costs from the Financial Ratio Calculation
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- VII. Recommendation

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